Town of Kirkland NY

Adopted Budget

November 9, 2026

TOWN OF KIRKLAND
SUMMARY OF BUDGETS
2027

CODE		FUND		2026 APPROP	2026 EST REV	RESERVES AND APPROP FB	TAX TO BE LEVIED	2027 TAX RATE	2026 TAX RATE	Change From 2026
A	GENERAL TOWN WIDE			$2,611,410	$1,057,069	$470,940	$1,083,401	$3.314920	$3.608351	($0.293431)
B	GENERAL PART TOWN			$2,874,651	$2,266,853	$607,798	$0	$ -	$0.000000	$0
CR	RECREATION			$161,291	$136,291	$25,000	$0			
DA	HIGHWAY TOWN WIDE			$2,334,157	$840,964	$298,765	$1,194,428	$3.654633	$4.116336	($0.461703)
DB	HIGHWAY PART TOWN			$1,748,087	$1,614,785	$133,302	$0	$ -	$0.000000	$0
	Total Town Wide and Part Town			$9,729,596	$5,915,962	$1,535,805	$2,277,829	$6.969553	$7.724687	($0.755134)
CODE	COUNTY	SPECIAL	DISTRICTS	2027 APPROP	2027 EST REV	APPROP FB	TAX TO BE LEVIED	2027 TAX RATE	2026 TAX RATE	Change From 2026
SF1	FD020	CLINTON FIRE		$276,720			$276,720	$ 1.202395	$1.167400	$0.034995
	FD021	CLARK MILLS FIRE		$101,942	$ 4,400	$ -	$97,542	$ 3.568028	$3.509985	$0.058043
******	FD007	DEANSBORO FIRE		$8,831			$8,831	$ 1.361109	$1.379605	($0.018496)
SL2	LT012	KIRKLAND LIGHT		$3,600	$0	$0	$3,600	$ 0.304259	$0.270727	$0.033532
SL1	LT013	CLARK MILLS LIGHT		$9,900	$ -	$0	$9,900	$ 0.594139	$0.570973	$0.023166
SL3	LT016	CLINTON ST LIGHT		$2,500	$ -	$0	$2,500	$ 0.464408	$0.463588	$0.000820
SS1	SW003	CLARK MILLS SEWER		$485,991	$ 133,970	$134,000	$218,021	$ 319.679	$320.00	($0.321114)
SS5	SW 004	HAMILTON COLLEGE		$35,757	$ 32,181	$ -	$ 3,576	$ 0.404573	$0.606417	($0.201844)
SS2	SW049	RT. 5 SEWER		$73,380	$ 10,740	$0	$62,640	$ 480.00	$480.00	$0.00
SS4	SW050	Bristol Road Sewer		$9,600	$ -	$0	$9,600	$ 480.00	$480.00	$0.00
SS4	SW 051	CONSOL O & M		$40,000	$ -	$0	$40,000	$ 90.487501	$90.487500	$0.000001
SS4	SW 052	CONSOL PLANT DEB	1754 units	$35,757	$ -	$ -	$35,757	$ 47.435553	$113.109377	($65.673824)
SS6	SW068	KIRKLAND 300 SEWER		$10,240	$ 5,240	$ -	$5,000	$ 166.666667	$166.666667	($0.000000)
SW4	WD008	UNIVERSITY WATER		$500	$ -	$ -	$500	$ 0.270746	$0.270746	($0.000000)
SW3	WD010	ORESKA VALLEY WATER		$500	$ -	$ -	$500	$ 0.218771	$0.218771	($0.000000)
SW5	WD067	ST MARY WATER		$500	$ -	$ -	$500	$ 0.098496	$0.098496	$0.000000
SW6	WD070	CLINTON MANOR WATER		$500	$ -	$ -	$500	$ 14.285714	$14.285714	$0.000000
SD1	WD105	TOGGLETOWN DRAINAGE		$4,600	$ 1,800	$ -	$2,800	$ 112.000000	$112.000000	$0.000000
			District Total	$1,100,818						
			Grand Total	$10,830,414						
					Total Taxes Levied		$3,056,316			
					Less: Clark Mills Fire District		($97,542)			
					Less: Hamilton College Sewer		($3,576)			
					Less: Deansboro Fire District		($8,831)			
					Tax Levy as Adjusted		$2,946,367			
					Tax Levy Limit 2027		$3,218,040			
					Tax Limit Exceeded		($271,673)			

TOWN OF KIRKLAND
BUDGET 2027

Fund (GENERAL FUND A)					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax	$ 1,178,515.00	$1,178,516.00	$ 1,178,516.00	$ 1,083,401.00	$ 1,083,401.00
1081 - Other Payments in Lieu Of	$ 10,364.34	$ 4,500.00	$ 4,500.00	$ 1,618.09	$ 1,618.09
1090 - Real Property Tax Interest & Penalty	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
1120 - Non-Property Tax Distribution O/C	$ 189,000.00	$ 200,000.00	$ 200,000.00	$ 205,300.00	$ 205,300.00
1170 - Franchise Fees	$ 100,000.00	$ 85,000.00	$ 85,000.00	$ 80,000.00	$ 80,000.00
1255 - Town Clerk Fees	$ 9,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
2001 - Arena Revenue	$ 210,000.00	$ 213,475.00	$ 213,475.00	$ 220,235.00	$ 220,235.00
2025 - Park Fees Revenue	$ 5,000.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00
2026 - Concession Revenue	$ 20,000.00	$ 22,000.00	$ 22,000.00	$ 25,000.00	$ 25,000.00
2090 - Pro Shop Revenue	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,500.00	$ 6,500.00
2401 - Interest & Earnings	$ 15,000.00	$ 60,000.00	$ 60,000.00	$ 75,000.00	$ 75,000.00
2501 - Business Licenses	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00
2530 - Games of Chance	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00
2544 - Licenses	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00
2610 - Fines, Forfeited Bail	$ 20,000.00	$ 25,000.00	$ 25,000.00	$ 30,000.00	$ 30,000.00
2665 - Sales of Equipment	$ -				
2680 - Insurance Recoveries					
2701 - Refunds from Prior Years					
2705 - Hamilton College Agreement	$ 64,340.00	$ 65,627.00	$ 65,627.00	$ 67,268.00	$ 67,268.00
2770 - Unclassified Revenues	$ 72,000.00	$ 79,200.00	$ 79,200.00	$ 89,900.00	$ 89,900.00
2771 - Misc. Fuel Debt School					
2772 - Misc. Fuel Debt Village					
2801 - Interfund Revenues	$ 41,000.00	$ 41,000.00	$ 41,000.00	$ 50,449.00	$ 50,449.00
3001 - State per Capita Aid	$ 78,999.00	$ 78,999.00	$ 78,999.00	$ 78,999.00	$ 78,999.00
3005 - State Aid Mtg Tax	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00
3089 - Other State Aid			$ -	$ -	
4089 - Other Federal Aid (ARPA)					
5031 - Interfund Transfer from B / SS/DA/Capital		$ -	$ -		
TOTAL REVENUES	**$ 2,126,518.34**	**$2,186,117.00**	**$ 2,186,117.00**	**$ 2,140,470.09**	**$ 2,140,470.09**

Fund (GENERAL A)					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1010.1 - Town Board PS	$ 31,464.00	$ 32,288.00	$ 32,288.00	$ 32,836.00	$ 32,836.00
1010.2 - Town Board EQ	$ -	$ -	$ -		
1010.4 - Town Board CE	$ 5,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
1110.1 - Justices PS	$ 63,238.00	$ 65,136.00	$ 65,136.00	$ 68,392.80	$ 68,392.80
1110.2 - Justices EQ	$ 5,850.00	$ -	$ -	$ -	$ -
1110.4 - Justices CE	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,500.00	$ 6,500.00
1220.1 - Supervisor PS	$ 21,827.00	$ 22,473.00	$ 22,473.00	$ 23,597.00	$ 23,597.00
1220.2 - Supervisor EQ	$ -	$ 3,500.00	$ 3,500.00	$ -	$ -
1220.4 - Supervisor CE	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ 5,500.00
1221.1 - Supervisor Clerical PS	$ 88,708.00	$ 91,273.00	$ 91,273.00	$ 96,445.00	$ 96,445.00
1221.2 - Supervisor Clerical EQ	$ 3,000.00	$ -	$ -	$ -	$ -
1221.4 - Supervisor Clerical CE	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 4,500.00	$ 4,500.00
1320.1 - Annual Report PS	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ 6,500.00
1330.1 - Tax Collector PS	$ 13,247.00	$ 14,428.00	$ 14,428.00	$ 13,945.00	$ 13,945.00
1330.2 - Tax Collector EQ	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 2,000.00	$ 2,000.00
1330.4 - Tax Collector CE	$ 7,000.00	$ 7,500.00	$ 7,500.00	$ 8,000.00	$ 8,000.00
1340.1 - Budget PS	$ 47,689.00	$ 52,618.00	$ 52,618.00	$ 63,605.00	$ 63,605.00
1355.1 - Assessor PS	$ 30,599.00	$ 31,735.00	$ 31,735.00	$ 32,687.00	$ 32,687.00
1355.2 - Assessor EQ	$ -	$ -	$ -		
1355.4 - Assessor CE	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 10,000.00	$ 10,000.00
1410.1 - Town Clerk PS	$ 90,020.00	$ 81,071.00	$ 81,071.00	$ 90,846.00	$ 90,846.00
1410.2 - Town Clerk Eq	$ -	$ -	$ -	$ 2,500.00	$ 2,500.00
1410.4 - Town Clerk CE	$ 6,000.00	$ 6,500.00	$ 6,500.00	$ 7,000.00	$ 7,000.00
1420.4 - Attorney CE	$ 30,000.00	$ 40,000.00	$ 40,000.00	$ 45,000.00	$ 45,000.00
1460.4 - Records Management CE	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,800.00	$ 1,800.00
1620.1 - Recreation PS PT	$ 70,000.00	$ 117,160.00	$ 117,160.00	$ 103,160.00	$ 103,160.00
1620.2 - Building Repairs	$ 80,000.00	$ 50,000.00	$ 50,000.00	$ 65,000.00	$ 65,000.00
1620.4 - Lumbard Hall Rent CE	$ 38,389.00	$ 40,571.00	$ 40,571.00	$ 41,788.00	$ 41,788.00
1621.1 - Municipal Bldg PS	$ 2,571.00	$ 2,648.00	$ 2,648.00	$ 2,700.00	$ 2,700.00
1621.4 - Municipal Bldg CE	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
1680.4 - Data Processing CE	$ 2,500.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
1910.4 - Unallocated Insurance CE	$ 84,275.00	$ 90,000.00	$ 90,000.00	$ 99,000.00	$ 99,000.00
1920.4 - Municipal Associatoin Dues CE	$ 1,350.00	$ 1,500.00	$ 1,500.00	$ 2,000.00	$ 2,000.00
1930.4 - Judgements and Claims CE	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
1990.4 - Contingency Account CE	$ 18,800.00	$ 19,015.73	$ 19,015.73	$ 25,000.00	$ 25,000.00
3120.4 - Police & Constable CE	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,500.00	$ 1,500.00
3310.4 - Traffic Control CE	$ 12,000.00	$ 15,000.00	$ 15,000.00	$ 6,000.00	$ 6,000.00
3510.4 - Dog Control CE	$ 24,000.00	$ 18,000.00	$ 18,000.00	$ 50,000.00	$ 50,000.00
4020.1 - Regis. of Vital Stats PS	$ 3,400.00	$ 3,400.00	$ 3,400.00	$ 3,008.00	$ 3,008.00
4020.4 - Regis. of Vital Stats CE	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
5010.1 - Supt. of Highway PS	$ 76,720.00	$ 79,022.00	$ 79,022.00	$ 82,973.00	$ 82,973.00

TOWN OF KIRKLAND
BUDGET 2027

	General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
	5132.1 - Garage PS (Deputy Stipend)	$ 6,378.00	$ 6,378.00	$ 6,378.00	$ 6,378.00	$ 6,378.00
	5132.4 - Garage CE	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ 165,000.00	$ 165,000.00
	5182.4 - Street Lighting Franklin Ave to Village Line	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00
	6410.4 - Website CE	$ 2,000.00	$ 5,700.00	$ 5,700.00	$ 6,000.00	$ 6,000.00
	6510.4 - Veterans Services CE	$ 2,500.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
	7020.4 - Council on the Arts KAC	$ 18,500.00	$ 18,500.00	$ 18,500.00	$ 25,000.00	$ 25,000.00
	7111.4 - Clinton Kirkland Improvement Commission	$ 15,000.00	$ -	$ -		
	7110.2 - Parks EQ	$ 45,000.00	$ 48,000.00	$ 48,000.00	$ 24,000.00	$ 24,000.00
	7110.4 - Parks CE	$ 45,000.00	$ 48,000.00	$ 48,000.00	$ 50,000.00	$ 50,000.00
	7150.2 - Arena Capital Outlay	$ 5,000.00	$ -	$ -	$ 85,000.00	$ 85,000.00
	7150.2 - Zamboni Purchase from Reserves	$ -				
	7150.4 - Arena CE	$ 190,000.00	$ 200,000.00	$ 200,000.00	$ 205,000.00	$ 205,000.00
	7180.1 - Recreation PS	$ 270,303.00	$ 281,983.00	$ 281,983.00	$ 328,517.60	$ 328,517.60
	7180.4 - Pro Shop CE	$ 5,750.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	7270.4 - Band Concerts CE	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
	7310.4 - Youth Programs CE	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ 2,000.00	$ 2,000.00
	7510.1 - Historian PS	$ 3,000.00	$ 3,500.00	$ 3,500.00	$ 3,675.00	$ 3,675.00
	7510.4 - Historian CE	$ 1,200.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
	7550.4 - Celebrations CE	$ 12,000.00	$ 7,500.00	$ 7,500.00	$ 12,000.00	$ 12,000.00
	7620.1 - Adult Recreation PS	$ 10,850.00	$ 11,176.00	$ 11,176.00	$ 11,696.00	$ 11,696.00
	7620.2 - Adult Recreation EQ	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 5,000.00	$ 5,000.00
	7620.4 - Adult Recreation CE	$ 18,500.00	$ 18,500.00	$ 18,500.00	$ 19,333.00	$ 19,333.00
	8560.4 - Shade Trees CE	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	9010.8 - State Retirement	$ 55,911.00	$ 62,745.00	$ 62,745.00	$ 78,904.00	$ 78,904.00
	9030.8 - Social Security (Town Share)	$ 61,000.00	$ 68,988.00	$ 68,988.00	$ 69,478.00	$ 69,478.00
	9040.8 - Workers Comp	$ 14,255.00	$ 15,110.00	$ 15,110.00	$ 13,000.00	$ 13,000.00
	9050.8 - Unemployment Insurance	$ -				
	9060.8 - Medical Insuance (Town Share)	$ 425,000.00	$ 467,500.00	$ 467,500.00	$ 416,157.00	$ 416,157.00
	9710.6 - Principal on Debt Service	$ 4,038.00	$ 4,038.00	$ 4,038.00	$ 3,288.20	$ 3,288.20
	9710.7 - Interest on Debt Service	$ 1,485.60	$ 1,344.27	$ 1,344.27	$ 1,200.41	$ 1,200.41
	9785.6 - Installment Purchase Principal Arena Truck	$ -				
	9785.7 - Installment Purchase Interest Arena Truck	$ -				
	9901.9 - Interfund Transfer to Recreation	$ 31,000.00	$ -	$ -		
	Total Appropriations	**$2,344,517.60**	**$2,426,001.00**	**$ 2,426,001.00**	**$ 2,611,410.01**	**$ 2,611,410.01**
	Appropriation :	**$2,344,517.60**	**$2,426,001.00**	**$2,426,001.00**	**$2,611,410.01**	**$2,611,410.01**
	Revenue:	**$2,126,518.34**	**$2,186,117.00**	**$2,186,117.00**	**$2,140,470.09**	**$2,140,470.09**
	Fund Balance Appropriated	**$217,999.26**	**$239,884.00**	**$239,884.00**	**$470,939.92**	**$470,939.92**

Fund (GENERAL FUND B)						
	General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
	1120 - Non-Property Tax Distribution by County	$ 1,911,000.00	$1,950,000.00	$ 1,950,000.00	$ 2,076,061.00	$ 2,150,453.00
	1520 - Police Fees	$ 500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
	2115 - Planning Engineering Reimb.	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
	2130 - Transfer Station Revenue	$ 1,500.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
	2210 - School Resource Officer	$ -				
	2260 - Oneida County DWI	$ 3,000.00	$ -		$ -	
	2265 - Police Service Other Municipal	$ 170,000.00	$ -		$ -	
	2350 - Police Service School & College	$ -	$ -		$ -	
	2401 - Interest & Earnings	$ 10,000.00	$ 50,000.00	$ 50,000.00	$ 60,000.00	$ 60,000.00
	2590 - Permits and Fees	$ 25,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
	2650 - Sale of Surplus Scrap	$ -				
	2665 - Sales of Equipment	$ -				
	2680 - Insurance Recoveries	$ -				
	2801 - Interfund Revenue	$ -				
	2705 - Gifts & Donations	$ -				
	2770 - Unclassified Revenues	$ 22,000.00	$ 24,000.00	$ 24,000.00	$ 28,400.00	$ 28,400.00
	3089 - Other State Aid					
	TOTAL REVENUES	**$ 2,153,000.00**	**$2,052,000.00**	**$ 2,052,000.00**	**$ 2,192,461.00**	**$ 2,266,853.00**

Fund (GENERAL FUND B)						
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1910.4 - Unallocated Insurance CE	$ 48,000.00	$ 51,000.00	$ 51,000.00	$ 56,200.00	$ 56,200.00
1930.4 - Judgements and Claims CE		$ 15,000.00	$ 15,000.00	$ -	$ -
1990.4 - Contingency Account CE	$ 28,141.77	$ -		$ 25,000.00	$ 25,000.00
3120.1 - Police & Constable PS	$ 552,960.00	$ 400,000.00	$ 400,000.00	$ 400,607.00	$ 400,607.00
3120.2 - Police & Constable EQ	$ 17,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
3120.4 - Police & Constable CE	$ 113,000.00	$ 80,000.00	$ 80,000.00	$ 118,000.00	$ 118,000.00
3620.1 - Safety Inspection PS	$ 38,320.00	$ 50,000.00	$ 50,000.00	$ 39,659.00	$ 39,659.00
3620.4 - Safety Inspection CE	$ 4,500.00	$ 5,000.00	$ 5,000.00	$ 3,500.00	$ 3,500.00
5630.4 - Bus Operations CE	$ 12,006.00	$ 12,006.00	$ 12,006.00	$ 12,006.00	$ 12,006.00
8010.1 - Zoning PS	$ 20,480.00	$ 20,480.00	$ 20,480.00	$ 21,504.00	$ 21,504.00
8010.4 - Zoning CE	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 2,500.00	$ 2,500.00
8020.1 - Planning PS	$ 71,911.00	$ 88,110.00	$ 88,110.00	$ 92,995.00	$ 92,995.00
8020.4 - Planning CE	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00
8121.4 - Planning Engineering CE	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
8123.4 - Comprehensive Plan Project					$ 54,000.00
8160.1 - Transfer Station PS	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ 7,500.00	$ 7,500.00
8160.4 - Transfer Station CE	$ 32,000.00	$ 32,000.00	$ 32,000.00	$ 35,000.00	$ 35,000.00
8161.4 - SWOCO CE	$ 16,452.23	$ 16,452.23	$ 16,452.23	$ 17,000.00	$ 13,580.00
8540.1 - Storm Water Mgt PS	$ 5,465.00	$ 5,465.00	$ 5,465.00	$ 5,465.00	$ 5,465.00
8540.4 - Storm Water Incl Watershed Comm.	$ 9,500.00	$ 12,000.00	$ 12,000.00	$ 5,000.00	$ 5,000.00
9015.8 - Fire & Police Retirement	$ 96,283.00	$ 106,689.00	$ 106,689.00	$ 113,665.00	$ 113,665.00
9010.8 - New York State Emp Retirement					
9030.8 - Social Security (Town Share)	$ 53,220.00	$ 43,035.00	$ 43,035.00	$ 43,800.00	$ 43,800.00
9040.8 - Workers Comp	$ 13,261.00	$ 16,000.00	$ 16,000.00	$ 17,511.00	$ 17,511.00
9050.8 - Unemployment Insurance					
9060.8 - Medical Insuance (Town Share)	$ 90,000.00	$ 96,000.00	$ 96,000.00	$ 105,822.00	$ 105,822.00
9901.9 - Interfund Transfer (DA for Debt)		$ 267,000.00	$ 267,000.00	$ 243,648.81	$ 243,648.81
9901.9 - Interfund Transfer (CR for Debt)		$ 116,205.00	$ 116,205.00	$ 81,239.25	$ 81,239.25
9901.9 - Interfund Transfer (A for Interfund Expense)		$ 25,000.00	$ 25,000.00	$ 34,449.00	$ 34,449.00
9901.9 - Interfund Transfer (DB to Fund Highway)		$1,083,000.00	$ 1,083,000.00	$ 1,300,000.00	$ 1,300,000.00
Total	**$1,258,000.00**	**$2,595,942.23**	**$2,595,942.23**	**$2,824,071.06**	**$2,874,651.06**
Appropriation :	**$1,258,000.00**	**$2,595,942.23**	**$2,595,942.23**	**$2,824,071.06**	**$2,874,651.06**
Revenue:	**$2,153,000.00**	**$2,052,000.00**	**$2,052,000.00**	**$ 2,192,461.00**	**$ 2,266,853.00**
Fund Balance Appropriated	**($895,000.00)**	**$543,942.23**	**$543,942.23**	**$631,610.06**	**$607,798.06**

	Fund CR -Hockeyville/Recreation					
	General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
	2401 - Interest Earned	$ 665.51	$ 1,500.00	$ 1,500.00	$ 1,237.00	$ 1,237.00
	2655 - Sales Merchandise					
	2705 - Hamilton College Agreement 2027	$ 51,472.00	$ 52,502.00	$ 52,502.00	$ 53,815.00	$ 53,815.00
	5031 - Transfer from B	$ 31,000.00	$ 116,205.09	$ 116,205.09	$ 81,239.25	$ 81,239.25
	5031 - Transfer from A		$ -			
	9901.9 - Transfer to Capital Projects	$ -	$ -			
	9710.6 - Bond Principal Arena Roof	$ 50,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00
	9710.7 - Bond Interest Arena Roof	$ 33,137.51	$ 30,971.88	$ 30,971.88	$ 28,668.75	$ 28,668.75
	9710.6 - Bond Principal De-Humidifier		$ 25,000.00	$ 25,000.00	$ 30,000.00	$ 30,000.00
	9710.7 - Bond Interest De-Humidifier		$ 8,712.50	$ 8,712.50	$ 4,510.00	$ 4,510.00
	9710.6 - Bond Principal Paving		$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
	9710.7 - Bond Interest Paving		$ 20,522.71	$ 20,522.71	$ 13,112.50	$ 13,112.50
	Appropriation :	**$ 83,137.51**	**$ 170,207.09**	**$ 170,207.09**	**$ 161,291.25**	**$ 161,291.25**
	Revenue:	**$ 83,137.51**	**$ 170,207.09**	**$ 170,207.09**	**$ 136,291.25**	**$ 136,291.25**
	Fund Balance Appropriated	**$ -**	**$ -**	$ -	**$ 25,000.00**	$ 25,000.00

TOWN OF KIRKLAND
BUDGET 2027

Fund (HIGHWAY FUND DA)						
	General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
	1001 - Real Property Tax	$ 1,230,928.00	$1,344,428.00	$ 1,344,428.00	$ 1,194,428.00	$ 1,194,428.00
	1081 - Other Payments in Lieu of Taxes				$ 1,800.00	$ 1,800.00
	2300 - Sale of Fuel	$ 205,000.00	$ 205,000.00	$ 205,000.00	$ 181,000.00	$ 181,000.00
	2302 - Oneida County Snow & Ice	$ 180,000.00	$ 180,000.00	$ 180,000.00	$ 191,485.00	$ 191,485.00
	2401 - Interest & Earnings	$ 10,000.00	$ 50,000.00	$ 50,000.00	$ 45,000.00	$ 45,000.00
	2665 - Sales of Equipment					
	2680 - Insurance Recoveries					
	2701 - Refunds from Prior Years					
	2705 - Hamilton College Agreement	$ 77,208.00	$ 78,752.00	$ 78,752.00	$ 80,721.00	$ 80,721.00
	2770 - Unclassified Revenues	$ 46,500.00	$ 51,150.00	$ 51,150.00	$ 59,600.00	$ 59,600.00
	4089 - Other Federal Aid (ARPA)					
	5031 - Interfund Transfer		$ 267,000.00	$ 267,000.00	$ 243,648.81	$ 243,648.81
	599 - Reserve for Debt		$ 36,919.00	$ 36,919.00	$ 37,709.00	$ 37,709.00
	TOTAL REVENUE	**$1,749,636.00**	**$2,213,249.00**	**$ 2,213,249.00**	**$ 2,035,391.81**	**$ 2,035,391.81**

Fund (HIGHWAY FUND DA)					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1910.4 - Unallocated Insurance CE	$ 17,500.00	$ 19,000.00	$ 19,000.00	$ 20,900.00	$ 20,900.00
1990.4 - Contingency	$ 75,000.00	$ 52,638.00	$ 52,638.00	$ 25,000.00	$ 25,000.00
5130.2 - Machinery EQ	$ 95,000.00	$ 115,000.00	$ 115,000.00	$ 125,000.00	$ 125,000.00
5130.2 - HVAC		$ 50,000.00	$ 50,000.00	$ -	$ -
5130.4 - Machinery CE	$ 85,000.00	$ 93,255.00	$ 93,255.00	$ 150,000.00	$ 150,000.00
5140.4 - Brush & Weeds (Misc.) CE	$ 35,000.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 45,000.00
5142.1 - Snow Removal PS	$ 322,888.00	$ 380,328.00	$ 380,328.00	$ 399,390.00	$ 399,390.00
5142.1 - Snow Removal PS OT	$ 70,000.00	$ 80,000.00	$ 80,000.00	$ 85,000.00	$ 85,000.00
5142.1 - Snow Removal PS Retirements	$ 25,000.00	$ -	$ -	$ 25,000.00	$ 25,000.00
5142.4 - Purchase of Fuel CE	$ 315,000.00	$ 315,000.00	$ 315,000.00	$ 300,000.00	$ 300,000.00
5148.4 - SALT	$ 225,000.00	$ 275,000.00	$ 275,000.00	$ 302,500.00	$ 302,500.00
9010.8 - State Retirement	$ 65,000.00	$ 65,000.00	$ 65,000.00	$ 81,752.00	$ 81,752.00
9030.8 - Social Security (Town Share)	$ 36,000.00	$ 36,745.68	$ 36,745.68	$ 38,203.34	$ 38,203.34
9040.8 - Workers Comp	$ 42,098.00	$ 44,624.00	$ 44,624.00	$ 48,823.00	$ 48,823.00
9060.8 - Medical Insuance (Town Share)	$ 288,762.00	$ 310,000.00	$ 310,000.00	$ 303,649.00	$ 303,649.00
9710.6 - Principal on Debt Grant Road Bridge	$ 26,924.00	$ 26,924.00	$ 26,924.00	$ 26,924.00	$ 26,924.00
9710.7 - Interest on Bonds Grant Road Bridge	$ 9,905.05	$ 8,962.71	$ 8,962.71	$ 8,003.55	$ 8,003.55
9710.6 - Principal on Highway Roof	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 25,000.00	$ 25,000.00
9710.7 - Interest on Highway Roof	$ 17,768.76	$ 16,918.76	$ 16,918.76	$ 16,068.76	$ 16,068.76
9710.6 - Principal on 2-Plows with Chasis 2025		$ 125,000.00	$ 125,000.00	$ 145,000.00	$ 145,000.00
9710.7 - Interest on 2-Plows with Chasis 2025		$ 43,562.50	$ 43,562.50	$ 22,652.50	$ 22,652.50
9785.6 - 2019 Truck w/Plow	$ -	$ -	$ -		
9785.7 - 2019 Truck w/Plow	$ -	$ -	$ -		
9785.6 - Lease Principal 2 Volvos and Loader	$ -	$ -	$ -		
9785.7 - Lease Interest 2 Volvos and Loader	$ -	$ -	$ -		
9785.6 - Lease Principal 2023 Volvo's (2)	$ 123,026.18	$ 128,530.93	$ 128,530.93	$ 134,281.98	$ 134,281.98
9785.7 - Lease Interest 2023 Volvo's (2)	$ 17,264.17	$ 11,759.42	$ 11,759.42	$ 6,008.37	$ 6,008.37
9901.9 - Bridge New York Local Share	$ 100,000.00	$ -			
Total	**$ 2,012,136.16**	**$2,263,249.00**	**$ 2,263,249.00**	**$ 2,334,156.50**	**$ 2,334,156.50**
Appropriation :	**$2,012,136.16**	**$2,263,249.00**	**$2,263,249.00**	**$2,334,156.50**	**$2,334,156.50**
Revenue:	**$1,749,636.00**	**$2,213,249.00**	**$2,213,249.00**	**$2,035,391.81**	**$2,035,391.81**
Fund Balance Appropriated	**$262,500.16**	**$50,000.00**	**$50,000.00**	**$298,764.69**	**$298,764.69**

Fund (HIGHWAY FUND DB)					
General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
2300 - Transportation Services/Ditching	$ 9,500.00	$ 9,500.00	$ 9,500.00	$ 9,500.00	$ 9,500.00
2401 - Interest & Earnings	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 6,000.00	$ 6,000.00
2665 - Sale of Equipment	$ -				
2680 - Insurance Recoveries					
2706 - Local Govt Grants					
2770 - Unclassified Revenues	$ 40,000.00	$ 45,000.00	$ 45,000.00	$ 59,600.00	$ 59,600.00
3501 - State Aid/CHIPS	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 239,685.00	$ 239,685.00
4960 - FEMA				$ -	$ -
5031 - Interfund Transfer	$ 950,000.00	$1,083,000.00	$ 1,083,000.00	$ 1,300,000.00	$ 1,300,000.00
TOTAL REVENUES	**$ 1,207,500.00**	**$1,345,500.00**	**$ 1,345,500.00**	**$ 1,614,785.00**	**$ 1,614,785.00**
General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
1910.4 - Unallocated Insurance CE	$ 17,000.00	$ 19,000.00	$ 19,000.00	$ 20,900.00	$ 20,900.00
1990.4 - Contingency	$ 15,000.00	$ 6,100.00	$ 6,100.00	$ 13,000.00	$ 13,000.00
5110.1 - General Repairs PS	$ 307,471.00	$ 328,453.00	$ 328,453.00	$ 344,918.00	$ 344,918.00
5110.1 - General Repairs PS OT	$ -				
5110.4 - General Repairs CE	$ 275,000.00	$ 300,000.00	$ 300,000.00	$ 557,633.00	$ 557,633.00
5110.4 - Kirkland Cemetary Maint.		$ 20,000.00	$ 20,000.00	$ 16,000.00	$ 16,000.00
5111.1 - Payments at Retirement	$ -			$ 25,000.00	$ 25,000.00
5112.2 - C.H.I.P.s	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 239,685.00	$ 239,685.00
5142.4 - Purchase of Fuel CE	$ 35,000.00	$ 40,000.00	$ 40,000.00	$ 20,000.00	$ 20,000.00
8760.4 - Flood Disaster Work	$ -				
9010.8 - State Retirement	$ 65,000.00	$ 62,000.00	$ 62,000.00	$ 77,982.00	$ 77,982.00
9030.8 - Social Security (Town Share)	$ 26,750.00	$ 25,127.00	$ 25,127.00	$ 26,386.00	$ 26,386.00
9040.8 - Workers Comp	$ 32,968.00	$ 34,950.00	$ 34,950.00	$ 38,304.00	$ 38,304.00
9060.8 - Medical Insuance (Town Share)	$ 286,000.00	$ 308,880.00	$ 308,880.00	$ 303,649.02	$ 303,649.02
9785.6 - Lease Principal Loader	$ 37,141.82	$ -	$ -	$ -	$ -
9785.7 - Lease Interest Loader	$ 924.85	$ -	$ -	$ -	$ -
9785.6 - Lease Principal Excavator	$ 52,485.03	$ 55,469.00	$ 55,469.00	$ 58,621.59	$ 58,621.59
9785.7 - Lease Interest Exxcavator	$ 12,990.60	$ 10,007.00	$ 10,007.00	$ 6,008.39	$ 6,008.39
Appropriation :	**$ 1,363,731.30**	$1,409,986.00	$ 1,409,986.00	$ 1,748,087.00	$ 1,748,087.00
Revenue:	**$ 1,207,500.00**	**$1,345,500.00**	**$ 1,345,500.00**	**$ 1,614,785.00**	**$ 1,614,785.00**
Fund Balance Appropriated	**$156,231.30**	**$64,486.00**	**$64,486.00**	**$133,302.00**	**$133,302.00**

Fund (TOGGLETOWN DRAINAGE SD1)						
	General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
	1001 - Real Property Tax	$ 2,800.00	$ 2,800.00	$ 2,800.00	$ 1,000.00	$ 1,000.00
	2401 - Interest & Earnings	$ -	$ -			0
	8540.4 - Drainage CE	$ 2,800.00	$ 2,800.00	$ 2,800.00	$ 1,800.00	$ 1,800.00
	Appropriation :	$ 2,800.00	$ 2,800.00	$ 2,800.00	$ 2,800.00	$ 2,800.00
	Revenue:	**$2,800.00**	**$2,800.00**	**$2,800.00**	**$ 2,800.00**	**$2,800.00**
	Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Fund (CLINTON-CLARK MILLS-DEANSBORO FIRI					
General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
1001 - Real Property Tax	$ 369,102.00	$ 376,165.00	$ 376,106.00	$ 383,262.00	$ 383,093.00
3410.4 - Fire Protection CE Clinton	$ 265,974.00	$ 271,290.00	$ 271,290.00	$ 276,720.00	$ 276,720.00
3410.4 - Fire Protection CE Clark Mills	$ 94,118.00	$ 95,865.00	$ 95,865.00	$ 97,542.00	$ 97,542.00
3410.4 - Fire Protection CE Deansboro	$ 9,010.00	$ 9,010.00	$ 8,951.00	$ 9,000.00	$ 8,831.00
Appropriation :	$ 369,102.00	$ 376,165.00	$ 376,106.00	$ 383,262.00	$ 383,093.00
Revenue:	$ 369,102.00	$ 376,165.00	$ 376,106.00	$ 383,262.00	$ 383,093.00

Fund (CLARK MILLS STREET LIGHTING						
	General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
	1001 - Real Property Tax	$ 8,500.00	$ 9,500.00	$ 9,500.00	$ 9,900.00	$ 9,900.00
	2401 - Interest & Earnings				0	0
	5182.4 - Street Lighting CE	$ 8,500.00	$ 9,500.00	$ 9,500.00	$ 9,900.00	$ 9,900.00
	Appropriation :	**$8,500.00**	**$9,500.00**	**$9,500.00**	**$9,900.00**	**$9,900.00**
	Revenue:	**$8,500.00**	**$9,500.00**	**$9,500.00**	**$9,900.00**	**$9,900.00**
	Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Fund (KIRKLAND STREET LIGHTING SL						
	General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
	1001 - Real Property Tax	$ 3,200.00	$ 3,800.00	$ 3,800.00	$ 3,600.00	$ 3,600.00
	5182.4 - Street Lighting CE	$ 3,200.00	$ 3,800.00	$ 3,800.00	$ 3,600.00	$ 3,600.00
	Appropriation :	**$3,200.00**	**$3,800.00**	**$3,800.00**	**$3,600.00**	**$3,600.00**
	Revenue:	**$3,200.00**	**$3,800.00**	**$3,800.00**	**$3,600.00**	**$3,600.00**
	Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Fund (CLINTON ST STREET LIGHTING						
	General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
	1001 - Real Property Tax	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
	5182.4 - Street Lighting CE	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
	Appropriation :	**$2,500.00**	**$2,500.00**	**$2,500.00**	**$2,500.00**	**$2,500.00**
	Revenue:	**$2,500.00**	**$2,500.00**	**$2,500.00**	**$2,500.00**	**$2,500.00**
	Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Fund (HAMILTON COLLEGE STREET L						
	General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
	1001 - Real Property Tax	$ -	$ -			
	1089 - Special Assessments	$ -	$ -	$ 12,000.00	$ 10,800.00	$ 10,800.00
	5182.4 - Street Lighting CE	$ 10,000.00	$ 12,000.00	$ 12,000.00	$ 10,800.00	$ 10,800.00
	Appropriation :	**$10,000.00**	**$12,000.00**	**$12,000.00**	**$10,800.00**	**$10,800.00**
	Revenue:	**$0.00**	**$0.00**	**$12,000.00**	**$10,800.00**	**$10,800.00**
	Fund Balance Appropriated	**$10,000.00**	**$12,000.00**	**$0.00**	**$0.00**	**$0.00**

Fund (CLARK MILLS SEWER SS1)						
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax	$ 218,240.00	$ 218,240.00	$ 218,240.00	$ 218,021.00	$ 218,021.00
1001 - Real Property Tax Bristol	$ 5,600.00	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ 5,500.00
2120 - Sewer Rents	$ 60,960.00	$ 60,960.00	$ 60,960.00	$ 60,960.00	$ 60,960.00
2374 - Outside Rents	$ 8,250.00	$ 8,750.00	$ 8,750.00	$ 8,750.00	$ 8,750.00
2401 - Interest & Earnings	$ 5,100.00	$ 15,000.00	$ 15,000.00	$ 17,000.00	$ 17,000.00
2680 - Insurance Recoveries					
2770 - Other Miscellaneous					
5031 - Interfund Transfer SS2 Rt 5	$ 41,760.00	$ 41,760.00	$ 41,760.00	$ 41,760.00	$ 41,760.00
5031 - Interfund Transfer SS4 Consolidated					
5031 - Transfer from Capital					
1910.4 - Unallocated Insurance	$ 22,527.40	$ 23,319.00	$ 23,319.00	$ 23,244.00	$ 23,244.00
1990.4 - Contingency					
8110.4 - Administration CE	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 51,000.00	$ 51,000.00
8120.4 - Sanitary Sewers CE	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 13,500.00
8130.1 - Sewage Treatment PS	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
8130.2 - Sewage Treat/Disp Capital Outlay	$ 20,000.00	$ 25,000.00	$ 25,000.00	$ 58,000.00	$ 58,000.00
8130.4 - Treatment/Disposal CE	$ 160,000.00	$ 159,250.00	$ 159,250.00	$ 247,500.00	$ 247,500.00
9030.8 - Social Security	$ 459.00	$ 459.00	$ 459.00	$ 459.00	$ 459.00
9710.6 - Principal on Debt Service	$ 4,038.00	$ 4,038.00	$ 4,038.00	$ 3,288.20	$ 3,288.20
9710.7 - Interest on Debt Service	$ 1,485.60	$ 1,344.27	$ 1,344.27	$ 1,200.41	$ 1,200.41
9730.6 - Principal on EFC Loan	$ 105,800.00	$ 105,800.00	$ 105,800.00	$ 105,800.00	$ 105,800.00
9901.9 - Transfer to General Fund A	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ 16,000.00
Appropriation :	$ 399,810.00	$ 404,710.27	$ 404,710.27	$ 525,991.61	$ 525,991.61
Revenue:	**$ 339,910.00**	**$ 350,210.00**	**$ 350,210.00**	**$ 351,991.00**	**$ 351,991.00**
Fund Balance Appropriated	**$59,900.00**	**$54,500.27**	**$54,500.27**	**$174,000.61**	**$174,000.61**

Fund (RT 5 SEWER SS2)					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax	$ 60,683.00	$ 62,640.00	$ 62,640.00	$ 62,160.00	$ 62,160.00
2120 - Martin Drive	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 3,490.00	$ 3,490.00
1001 - Real Property Tax Bristol	$ 3,800.00	$ 4,100.00	$ 4,100.00	$ 4,100.00	$ 4,100.00
2374 - Sewer Services for Other Govt	$ 2,640.00	$ 2,640.00	$ 2,640.00	$ 2,640.00	$ 2,640.00
2401 - Interest & Earnings				$ 4,600.00	$ 4,600.00
8110.4 - Sanitary Sewers & French Rd Pump	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 20,867.50	$ 20,867.50
8110.2 - Equipment Future Needs	$ 14,363.00	$ 16,620.00	$ 16,620.00	$ 14,362.50	$ 14,362.50
9710.6 - Principal on Debt Service					
9710.7 - Interest on Debt Service					
9901.9 - Interfund Transfer	$ 41,760.00	$ 41,760.00	$ 41,760.00	$ 41,760.00	$ 41,760.00
Appropriation :	**$ 71,123.00**	**$ 73,380.00**	**$ 73,380.00**	**$ 76,990.00**	**$ 76,990.00**
Revenue:	**$ 71,123.00**	**$ 73,380.00**	**$ 73,380.00**	**$ 76,990.00**	**$ 76,990.00**
Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Fund (CSSA SS-3)						
	General Ledger Name	**2025 FINAL**	**2026 Prop**	**2026 FINAL**	**2027 Proposed**	**2027 Final**
	1001 - Real Property Tax SW 52	$ 51,654.71	$ 53,705.50	$ 53,705.50	$ 35,756.92	$ 35,756.92
	5031 - Transfer from Trust					
	8110.4 - Payments to Village (Town Share Plt)	$ 51,654.71	$ 53,707.50	$ 53,705.50	$ 35,756.82	$ 35,756.92
	Appropriation :	**$ 51,654.71**	**$ 53,707.50**	**$ 53,705.50**	**$ 35,756.82**	**$ 35,756.92**
	Revenue:	**$ 51,654.71**	**$ 53,705.50**	**$ 53,705.50**	**$ 35,756.92**	**$ 35,756.92**
	Fund Balance Appropriated	$ -	$ -	$ -	$ -	$ -

Fund (CONSOLIDATED SEWER OPER/M					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax Consol SW 51	$ 40,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
2120 - Sewer Rents					
2401 - Interest & Earnings				$ 5,680.00	$ 5,680.00
5031 - Interfund Transfer SS-1(2018)					
8110.4 - Village Plant Debt					
8120.4 - Sanitary Sewers & Spring St Pump	$ 40,000.00	$ 50,000.00	$ 50,000.00	$ 55,680.00	$ 55,680.00
9710.6 - Debt Service on Bond					
9710.7 - Interest on Debt Service					
9901.9 - Interfund Transfer to SS1 CMS					
9901.9 - Interfund Transfer to SS2 Rt 5					
Appropriation :	**$ 40,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 55,680.00**	**$ 55,680.00**
Revenue:	**$ 40,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 55,680.00**	**$ 55,680.00**
Fund Balance Appropriated	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund (HAMILTON COLLEGE SEWER SS					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax	$ 5,165.47	$ 5,371.00	$ 5,371.00	$ 3,575.69	$ 3,575.69
2120 - Sewer Rents	$ 46,489.24	$ 48,334.00	$ 48,334.00	$ 32,181.23	$ 32,181.23
8110.4 - Administration CE	$ 51,654.71	$ 53,705.00	$ 53,705.00	$ 35,756.92	$ 35,756.92
Appropriation :	**$51,654.71**	**$53,705.00**	**$53,705.00**	**$35,756.92**	**$35,756.92**
Revenue:	**$51,654.71**	**$53,705.00**	**$53,705.00**	**$35,756.92**	**$35,756.92**
Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Fund (KIRKLAND 300 SEWER SS6)					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
2401 - Interest & Earnings				$ 5,240.00	$ 5,240.00
8110.4 - Administration CE	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 10,240.00	$ 10,240.00
Appropriation :	**$5,000.00**	**$5,000.00**	**$5,000.00**	**$10,240.00**	**$10,240.00**
Revenue:	**$5,000.00**	**$5,000.00**	**$5,000.00**	**$ 10,240.00**	**$ 10,240.00**
Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Fund (WATER FUND SW3)					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
8310.4 - Administration CE	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Appropriation :	**$500.00**	**$500.00**	**$500.00**	**$500.00**	**$500.00**
Revenue:	**$500.00**	**$500.00**	**$500.00**	**$500.00**	**$500.00**
Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Fund (WATER FUND SW4)					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
8310.4 - Administration CE	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Appropriation :	**$500.00**	**$500.00**	**$500.00**	**$500.00**	**$500.00**
Revenue:	**$500.00**	**$500.00**	**$500.00**	**$500.00**	**$500.00**
Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Fund (WATER FUND ST MARYS SW5)					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
8310.4 - Administration CE	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Appropriation :	**$500.00**	**$500.00**	**$500.00**	**$500.00**	**$500.00**
Revenue:	**$500.00**	**$500.00**	**$500.00**	**$500.00**	**$500.00**
Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Fund (WATER FUND CLINTON MANOR					
General Ledger Name	2025 FINAL	2026 Prop	2026 FINAL	2027 Proposed	2027 Final
1001 - Real Property Tax	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
8310.4 - Administration CE	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
Appropriation :	**$500.00**	**$500.00**	**$500.00**	**$500.00**	**$500.00**
Revenue:	**$500.00**	**$500.00**	**$500.00**	**$500.00**	**$500.00**
Fund Balance Appropriated	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

2027
Town of Kirkland
Schedule of Debt

BONDS & BAN'S

Due Date	Rate	Issue Name	Mat. Date	Account	Paid To	Principal	Interest
1-Mar		CSSA 2011-16-19	Various	SS-3 8110.4	Village	$35,756.92	xxxxx
15-Mar	3.375	Pole Barn	3/15/2033	A 9710.6 & 7	DTC	$3,288.20	$636.80
		White Street	3/15/2033	SS -1 9710.6 & 7	DTC	$3,288.20	$636.80
		Bridges	3/15/2033	DA 9710.6 & 7	DTC	$26,924.00	$4,245.77
15-Mar	0.0425	Highway Roof	9/15/2038	DA 9710.7	DTC		$ 8,034.38
5/15/2027	4.125	Arena Roof	5/15/2036	CR9710.6	DTC	$55,000.00	
				CR9710.7	DTC		$14,918.75
5/15/2027	4.10	Two Plows	5/15/2030	DA 9710.6	NBT	$ 145,000.00	
				DA 9710.7	NBT		$ 12,812.50
5/15/2027	4.31	Arena De-Humidifier	5/15/2030	CR9710.6	NBT	$ 30,000.00	
			5/15/2030	CR9710.7	NBT		$ 2,562.80
5/15/2027	4.00	Arena Paving Projec	6/15/2040	CR 9710.6	DTC	$ 30,000.00	
				CR 9710.7	DTC		$ 6,875.00
15-Sep	3.375	Pole Barn	3/15/2033	A 9710.7	DTC		$563.61
		White Street	3/15/2033	SS -1 9710.7	DTC		$563.61
		Bridges	3/15/2033	DA 9710.7	DTC		$3,757.78
15-Sep	0.0425	Highway Roof	9/15/2038	DA 9710.6	DTC	$25,000.00	
15-Sep	0.0425	Highway Roof	9/15/2038	DA 9710.7	DTC		$8,034.38
15-Nov	0.04125	Arena Roof	5/15/2036	CR9710.7	DTC		$13,750.00
15-Nov	0.041	2- Highway Plows	5/15/2030	DA 9710.6	NBT		
				DA 9710.7	NBT		$ 9,840.00
15-Nov	0.041	Arena De-Humidifier	5/15/2030	CR 9710.6	NBT		
				CR 9710.7	NBT		$ 1,947.50
15-Nov	0.0425	Arena Paving & Imps	5/15/2035	CR 9710.6	DTC		
				CR 9710.7	DTC		$ 6,237.50
8-Dec-27	0	Clark Mills WWTP	2045	SS-1 9710.6	M&T	$105,800.00	

NOTE: DEPOSITORY TRUST WIRE MUST HAVE THE FOLLOWING NUMBER #52979950
IN THE MEMO SECTION OF THE WIRE TRANSFER SCREEN.

CAPITALIZED LEASES

15-May	4.47	2 - 2023 Volvo VHD's	5/15/2027	DA 9785.6/DA9785.7	Comm Leasing	$134,281.98	$6,008.39
1-Apr	5.68	EWR Excavator w/M	4/1/2028	DB 9785.6/DB 9785.7	Comm Leasing	$58,621.59	$6,854.04

ANNUAL USE OF DA RESERVES

Bridge Payments	Use of Reserves	Interest Earned	Balance 12/31	
$	-		$ 237,197.28	2025
$	35,886.72	$ 8,000.00	$ 209,310.56	**2026**
$	37,708.62		$ 171,601.94	2027
$	36,547.05		$ 135,054.89	2028
$	35,366.25		$ 99,688.64	2029
$	34,154.68		$ 65,533.96	2030
$	36,692.96		$ 28,841.00	2031
$	21,800.17		$ 7,040.83	2032

Town of Kirkland
Installment Purchase Agreements

FUND	#	Description	2025 Principal	2025 Interest	2026 Principal	2026 Interest	2027 Principal	2027 Interest	2028 Principal	2028 Interest
DA	2	Volvo's with Plow	$ 123,026.18	$ 17,264.17	$ 128,530.93	$ 11,759.42	$ 134,281.98	$ 6,008.37		
DA	1	2019 Truck w/Plow	$ -	$ -						
DB	1	Front End Loader	$ 37,141.82	$ 924.85						
DB	1	Wheeled Excavator	$ 52,485.03	$ 12,990.60	$ 55,468.51	$ 10,007.12	$ 58,621.59	$ 6,854.04	$ 61,953.89	$ 3,521.74

Town of Kirkland
2027
Assessments

	2021	2022	2023	2024	2025	2026	2027
Town-Wide TV	$ 324,057,935	$ 324,827,167	$ 326,010,831	$ 325,668,556	$ 326,303,916	$ 326,607,966	$ 326,825,686
Town Outside	$ 253,786,851	$ 254,523,254	$ 255,591,209	$ 255,241,654	$ 255,882,053	$ 256,359,922	$ 256,584,040
Village	$ 70,271,084	$ 70,303,913	$ 70,419,622	$ 70,426,902	$ 70,755,953	$ 70,452,179	$ 70,241,646
Exempt Amount	$ 170,577,970	$ 172,937,229	$ 172,495,063	$ 172,262,917	$ 172,753,284	$ 174,279,647	$ 171,866,949
Percentage Exempt	$ 494,635,905 34%	$ 497,764,396 35%	$ 498,505,894 35%	$ 497,931,473 35%	$ 499,057,200 35%	$ 500,887,613 35%	$ 498,692,635 34%

Est 2026
$ 2,479,740.00

95%
$ 2,355,753.00

SALES TAX PROJECTION AND ALLOCATION 2027

	TOTAL	GENERAL A	GENERAL B
		9%	91%
	$ 2,355,753.00	$ 205,300.00	$ 2,150,453.00

Est 2025
$ 2,337,000.00

92%
$ 2,150,040.00

SALES TAX PROJECTION AND ALLOCATION 2026

	TOTAL	GENERAL A	GENERAL B
		9%	91%
ANTICIPATED 2026	$2,150,000	$200,000	$1,950,000

SALES TAX PROJECTION AND ALLOCATION 2025

	TOTAL	GENERAL A	GENERAL B
		9%	91%
ANTICIPATED 2025	$2,100,000	$189,000	$1,911,000

SALES TAX PROJECTION AND ALLOCATION 2024

	TOTAL	GENERAL A	GENERAL B
ANTICIPATED 2024	$1,945,544	$175,000	$1,770,544

Town of Kirkland
Fund Balances

FUND	12/31/2026 Unappropriated	2027 Budget.	BALANCE
General A Entire	$ 1,516,759.00	$ (470,940.00)	$ 1,045,819.00
General B/Outside Village	$ 1,340,539.65	$ (607,798.00)	$ 732,741.65
Highway Entire DA	$ 1,105,967.00	$ (298,765.00)	$ 807,202.00
Highway Outside DB	$ 289,486.00	$ (133,302.00)	$ 156,184.00
Recreation CR	$ 49,737.00	$ (25,000.00)	$ 24,737.00
Clark Mills Sewer SS-1	$ 489,114.00	$ (134,000.00)	$ 355,114.00
Route 5 Sewer SS-2	$ 95,494.00		$ 95,494.00
CSSA Sewer SS-3			
Consolidated Sewer SS-4	$ 95,938.00	$ -	$ 95,938.00
Hamilton College Sewer SS-5			
Kirkland Sewer SS-6	$ 125,800.00	$ -	$ 125,800.00
Toggletown Drainage SD-5	$ 55,227.69	$ -	$ 55,227.69